

Adopted	Rejected
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## COMMITTEE REPORT

YES:	14
NO:	9

### MR. SPEAKER:

*Your Committee on* **Ways and Means**, to which was referred House Bill 1471, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:

- 1       Page 2, line 17, delete "A" and insert "**Except as provided in**
- 2       **subsection (j), a**".
- 3       Page 2, line 27, delete "January 1, 2010," and insert "**March 1,**
- 4       **2011,**".
- 5       Page 2, line 28, delete "January" and insert "**March**".
- 6       Page 3, between lines 18 and 19, begin a new paragraph and insert:
- 7       "**(j) For assessment dates after 2008, subject to subsection (k),**
- 8       **the county assessor and the county executive may jointly:**
- 9       **(1) determine to conduct cyclical reassessments under this**
- 10       **subsection instead of general reassessments under subsection**
- 11       **(b); and**
- 12       **(2) designate successive periods:**
- 13       **(A) of equal length;**
- 14       **(B) each of not more than four (4) years; and**
- 15       **(C) to continue until the county assessor and the county**

executive jointly determine:

(i) to designate periods of different duration under this subdivision; or

(ii) to apply general reassessments of real property in the county under subsection (b);

in which an equal percentage of all parcels of real property in the county is assessed each year under the cyclical reassessment program so that a new assessment is determined for each parcel in the county in each designated period.

(k) The following apply to cyclical reassessments under subsection (j):

(1) The cyclical reassessments involve a physical inspection of the real property in the manner that physical inspections apply to a general reassessment under subsection (b).

(2) The cyclical reassessment for an assessment date is determined using the rules of the department of local government finance for the appraisal of real property in a general reassessment that apply for that assessment date, subject to the adjustments under subsection (e).

(3) The county assessor shall determine which parcels are subject to reassessment in each year under the framework of subsection (j)(2)."

Page 4, between lines 19 and 20, begin a new paragraph and insert:

"(c) For assessment dates after January 15, 2009, an adjustment in the assessed value of real property under this section must be based on the estimated true tax value of the property on the assessment date that is the basis for taxes payable on that real property.

SECTION 4. IC 6-1.1-4-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) In assessing or reassessing land, the land shall be assessed as agricultural land only when it is ~~devoted to used for~~ agricultural ~~use~~ purposes (as defined by the general assembly or recognized by the United States Department of Agriculture).

(b) The department of local government finance shall give written notice to each county assessor of:

(1) the availability of the United States Department of Agriculture's soil survey data; and

(2) the appropriate soil productivity factor for each type or classification of soil shown on the United States Department of Agriculture's soil survey map.

All assessing officials and the property tax assessment board of appeals shall use the data in determining the true tax value of agricultural land.

(c) The department of local government finance shall by rule provide for the method for determining the true tax value of each parcel of agricultural land.

(d) This section does not apply to land purchased for industrial, commercial, or residential uses.

SECTION 5. IC 6-1.1-4-13.6, AS AMENDED BY P.L.146-2008, SECTION 68, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]: Sec. 13.6. (a) The township assessor, or the county assessor if there is no township assessor for the township, shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the township or county using guidelines determined by the department of local government finance. Not later than November 1 of the year preceding the year in which:

(1) a general reassessment becomes effective; or

**(2) a general reassessment would have become effective if the county had not determined to conduct cyclical reassessments under section 4(j) of this chapter;**

the assessor determining the values of land shall submit the values to the county property tax assessment board of appeals.

**(b) Not before April 1 and not later than December 1 of the year preceding the year in which a general reassessment becomes effective, in which land values are submitted to the county property tax assessment board of appeals under subsection (a), the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1. and shall hold the hearing after March 31 and before December 1 of the year preceding the year in which the general reassessment under section 4 of this chapter becomes effective.**

~~(b)~~ (c) The county property tax assessment board of appeals shall review the values submitted under subsection (a) and may make any modifications it considers necessary to provide uniformity and equality.

The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the department of local government finance. If the county assessor fails to submit land values under subsection (a) to the county property tax assessment board of appeals before ~~November 1 of the year before the date the general reassessment under section 4 of this chapter becomes effective; the deadline under subsection (a),~~ the county property tax assessment board of appeals shall determine the values. If the county property tax assessment board of appeals fails to determine the values before:

- (1) the general reassessment becomes effective; or
- (2) a general reassessment would have become effective if the county had not determined to conduct cyclical reassessments under section 4(j) of this chapter;**

the department of local government finance shall determine the values.

~~(c)~~ **(d)** The county assessor shall notify all township assessors in the county (if any) of the values as modified by the county property tax assessment board of appeals. Assessing officials shall use the values determined under this section."

Page 4, between lines 24 and 25, begin a new paragraph and insert:

"SECTION 7. IC 6-1.1-4-27.5, AS AMENDED BY P.L.146-2008, SECTION 78, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]: Sec. 27.5. (a) The auditor of each county shall establish a property reassessment fund. The county treasurer shall deposit all collections resulting from the property taxes that the county levies for the county's property reassessment fund.

(b) With respect to the general reassessment of real property that is to commence on July 1, 2009, the county council of each county shall, for property taxes due in 2006, 2007, 2008, and 2009, levy in each year against all the taxable property in the county an amount equal to one-fourth (1/4) of the remainder of:

- (1) the estimated costs referred to in section 28.5(a) of this chapter; minus
- (2) the amount levied under this section by the county council for property taxes due in 2004 and 2005.

(c) With respect to a general reassessment of real property that is to

commence on July 1, 2014, and each fifth year thereafter, the county council of each county shall, for property taxes due in the year that the general reassessment:

(1) is to commence in a county in which general reassessments apply under section 4(b) of this chapter; or

(2) would commence if the county had not determined to conduct cyclical reassessments under section 4(j) of this chapter;

and the four (4) years preceding that year, levy against all the taxable property in the county an amount equal to one-fifth (1/5) of the estimated costs **under section 28.5 of this chapter** of the general reassessment ~~under section 28.5 of this chapter~~; **or of cyclical reassessments.**

(d) The department of local government finance shall give to each county council notice, before January 1 in a year, of the tax levies required by this section for that year.

(e) The department of local government finance may raise or lower the property tax levy under this section for a year if the department determines it is appropriate because the estimated cost of:

(1) a general reassessment ~~or under section 4(b) of this chapter~~;

(2) making annual adjustments under section 4.5 of this chapter;

**or**

(3) **doing cyclical reassessments under section 4(j) of this chapter;**

has changed.

(f) The county assessor may petition the county fiscal body to increase the levy under subsection (b) or (c) to pay for the costs of:

(1) a general reassessment;

(2) verification under 50 IAC 21-3-2 of sales disclosure forms forwarded to the county assessor under IC 6-1.1-5.5-3; ~~or~~

(3) processing annual adjustments under section 4.5 of this chapter; **or**

(4) **doing cyclical reassessments under section 4(j) of this chapter.**

The assessor must document the needs and reasons for the increased funding.

(g) If the county fiscal body denies a petition under subsection (f), the county assessor may appeal to the department of local government

1 finance. The department of local government finance shall:

2 (1) hear the appeal; and

3 (2) determine whether the additional levy is necessary.

4 SECTION 8. IC 6-1.1-4-28.5, AS AMENDED BY P.L.146-2008,  
5 SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
6 JANUARY 1, 2009 (RETROACTIVE)]: Sec. 28.5. (a) Money assigned  
7 to a property reassessment fund under section 27.5 of this chapter may  
8 be used only to pay the costs of:

9 (1) the general reassessment of real property **under section 4(b)**  
10 **of this chapter or the cyclical reassessment of real property**  
11 **under section 4(j) of this chapter**, including the computerization  
12 of assessment records;

13 (2) payments to assessing officials and hearing officers for county  
14 property tax assessment boards of appeals under IC 6-1.1-35.2;

15 (3) the development or updating of detailed soil survey data by  
16 the United States Department of Agriculture or its successor  
17 agency;

18 (4) the updating of plat books;

19 (5) payments for the salary of permanent staff or for the  
20 contractual services of temporary staff who are necessary to assist  
21 assessing officials;

22 (6) making annual adjustments under section 4.5 of this chapter;  
23 and

24 (7) the verification under 50 IAC 21-3-2 of sales disclosure forms  
25 forwarded to:

26 (A) the county assessor; or

27 (B) township assessors (if any);

28 under IC 6-1.1-5.5-3.

29 Money in a property tax reassessment fund may not be transferred or  
30 reassigned to any other fund and may not be used for any purposes  
31 other than those set forth in this section.

32 (b) All counties shall use modern, detailed soil maps in the general  
33 reassessment of agricultural land.

34 (c) The county treasurer of each county shall, in accordance with  
35 IC 5-13-9, invest any money accumulated in the property reassessment  
36 fund. Any interest received from investment of the money shall be paid  
37 into the property reassessment fund.

38 (d) An appropriation under this section must be approved by the

fiscal body of the county after the review and recommendation of the county assessor. However, in a county with a township assessor in every township, the county assessor does not review an appropriation under this section, and only the fiscal body must approve an appropriation under this section.

SECTION 9. IC 6-1.1-4-29, AS AMENDED BY P.L.146-2008, SECTION 80, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]: Sec. 29. (a) The expenses of a **general reassessment under section 4(b) of this chapter or of a cyclical reassessment of real property under section 4(j) of this chapter**, except those incurred by the department of local government finance in performing its normal functions, shall be paid by the county in which the reassessed property is situated. ~~These expenses, except for the expenses of a general reassessment, shall be paid from county funds.~~ The county auditor shall issue warrants for the payment of **general reassessment or cyclical reassessment** expenses. No prior appropriations are required in order for the auditor to issue warrants.

(b) An order of the department of local government finance directing the reassessment of property shall contain an estimate of the cost of making the reassessment. The assessing officials in the county, the county property tax assessment board of appeals, and the county auditor may not exceed the amount so estimated by the department of local government finance."

Page 5, between lines 13 and 14, begin a new paragraph and insert:

"SECTION 12. IC 6-1.1-8.5-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]: Sec. 6. Before

(1) January 1, 2004; and

(2) January 1 of each year, ~~that a general reassessment commences under IC 6-1.1-4-4;~~

the county assessor of each qualifying county shall provide the department of local government finance a list of each industrial facility located in the qualifying county **that is subject to assessment in that year under:**

(1) a general reassessment of real property under IC 6-1.1-4-4(b); or

(2) a cyclical reassessment of real property under IC 6-1.1-4-4(j).

SECTION 13. IC 6-1.1-8.7-3, AS AMENDED BY P.L.219-2007, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]: Sec. 3. (a) Before January 1, 2003, two hundred fifty (250) or more owners of real property in a township may petition the department to assess the real property of an industrial facility in the township for the 2004 assessment date.

(b) Before January 1 of each year ~~that a general reassessment commences under IC 6-1.1-4-4,~~ **after 2009**, two hundred fifty (250) or more owners of real property in a township may petition the department to assess the real property of an industrial facility in the township for that general reassessment.

(c) An industrial company may at any time petition the department to assess the real property of an industrial facility owned or used by the company.

(d) Before January 1 of any year, the county assessor of the county in which an industrial facility is located may petition the department to assess the real property of the industrial facility for the assessment date in that year.

SECTION 14. IC 6-1.1-12.1-4, AS AMENDED BY P.L.219-2007, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]: Sec. 4. (a) Except as provided in section 2(i)(4) of this chapter, and subject to section 15 of this chapter, the amount of the deduction which the property owner is entitled to receive under section 3 of this chapter for a particular year equals the product of:

(1) the increase in the assessed value resulting from the rehabilitation or redevelopment; multiplied by

(2) the percentage prescribed in the table set forth in subsection (d).

(b) The amount of the deduction determined under subsection (a) shall be adjusted in accordance with this subsection in the following circumstances:

(1) If a general reassessment **or cyclical reassessment** of real property occurs within the particular period of the deduction, the amount determined under subsection (a)(1) shall be adjusted to reflect the percentage increase or decrease in assessed valuation that resulted from the general reassessment **or cyclical reassessment**.



(2) If an appeal of an assessment is approved that results in a reduction of the assessed value of the redeveloped or rehabilitated property, the amount of any deduction shall be adjusted to reflect the percentage decrease that resulted from the appeal.

The department of local government finance shall adopt rules under IC 4-22-2 to implement this subsection.

(c) Property owners who had an area designated an urban development area pursuant to an application filed prior to January 1, 1979, are only entitled to the deduction for the first through the fifth years as provided in subsection (d)(10). In addition, property owners who are entitled to a deduction under this chapter pursuant to an application filed after December 31, 1978, and before January 1, 1986, are entitled to a deduction for the first through the tenth years, as provided in subsection (d)(10).

(d) The percentage to be used in calculating the deduction under subsection (a) is as follows:

(1) For deductions allowed over a one (1) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%

(2) For deductions allowed over a two (2) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	50%

(3) For deductions allowed over a three (3) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	66%
3rd	33%

(4) For deductions allowed over a four (4) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	75%
3rd	50%
4th	25%

(5) For deductions allowed over a five (5) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	80%

1	3rd	60%
2	4th	40%
3	5th	20%

(6) For deductions allowed over a six (6) year period:

5	YEAR OF DEDUCTION	PERCENTAGE
6	1st	100%
7	2nd	85%
8	3rd	66%
9	4th	50%
10	5th	34%
11	6th	17%

(7) For deductions allowed over a seven (7) year period:

13	YEAR OF DEDUCTION	PERCENTAGE
14	1st	100%
15	2nd	85%
16	3rd	71%
17	4th	57%
18	5th	43%
19	6th	29%
20	7th	14%

(8) For deductions allowed over an eight (8) year period:

22	YEAR OF DEDUCTION	PERCENTAGE
23	1st	100%
24	2nd	88%
25	3rd	75%
26	4th	63%
27	5th	50%
28	6th	38%
29	7th	25%
30	8th	13%

(9) For deductions allowed over a nine (9) year period:

32	YEAR OF DEDUCTION	PERCENTAGE
33	1st	100%
34	2nd	88%
35	3rd	77%
36	4th	66%
37	5th	55%
38	6th	44%

1	7th	33%
2	8th	22%
3	9th	11%

4 (10) For deductions allowed over a ten (10) year period:

5	YEAR OF DEDUCTION	PERCENTAGE
6	1st	100%
7	2nd	95%
8	3rd	80%
9	4th	65%
10	5th	50%
11	6th	40%
12	7th	30%
13	8th	20%
14	9th	10%
15	10th	5%

16 SECTION 15. IC 6-1.1-12.1-4.8, AS AMENDED BY P.L.219-2007,  
 17 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18 JANUARY 1, 2009 (RETROACTIVE)]: Sec. 4.8. (a) A property owner  
 19 that is an applicant for a deduction under this section must provide a  
 20 statement of benefits to the designating body.

21 (b) If the designating body requires information from the property  
 22 owner for the designating body's use in deciding whether to designate  
 23 an economic revitalization area, the property owner must provide the  
 24 completed statement of benefits form to the designating body before  
 25 the hearing required by section 2.5(c) of this chapter. Otherwise, the  
 26 property owner must submit the completed statement of benefits form  
 27 to the designating body before the occupation of the eligible vacant  
 28 building for which the property owner desires to claim a deduction.

29 (c) The department of local government finance shall prescribe a  
 30 form for the statement of benefits. The statement of benefits must  
 31 include the following information:

32 (1) A description of the eligible vacant building that the property  
 33 owner or a tenant of the property owner will occupy.

34 (2) An estimate of the number of individuals who will be  
 35 employed or whose employment will be retained by the property  
 36 owner or the tenant as a result of the occupation of the eligible  
 37 vacant building, and an estimate of the annual salaries of those  
 38 individuals.

1 (3) Information regarding efforts by the owner or a previous  
 2 owner to sell, lease, or rent the eligible vacant building during the  
 3 period the eligible vacant building was unoccupied.

4 (4) Information regarding the amount for which the eligible  
 5 vacant building was offered for sale, lease, or rent by the owner  
 6 or a previous owner during the period the eligible vacant building  
 7 was unoccupied.

8 (d) With the approval of the designating body, the statement of  
 9 benefits may be incorporated in a designation application. A statement  
 10 of benefits is a public record that may be inspected and copied under  
 11 IC 5-14-3.

12 (e) The designating body must review the statement of benefits  
 13 required by subsection (a). The designating body shall determine  
 14 whether an area should be designated an economic revitalization area  
 15 or whether a deduction should be allowed, after the designating body  
 16 has made the following findings:

17 (1) Whether the estimate of the number of individuals who will be  
 18 employed or whose employment will be retained can be  
 19 reasonably expected to result from the proposed occupation of the  
 20 eligible vacant building.

21 (2) Whether the estimate of the annual salaries of those  
 22 individuals who will be employed or whose employment will be  
 23 retained can be reasonably expected to result from the proposed  
 24 occupation of the eligible vacant building.

25 (3) Whether any other benefits about which information was  
 26 requested are benefits that can be reasonably expected to result  
 27 from the proposed occupation of the eligible vacant building.

28 (4) Whether the occupation of the eligible vacant building will  
 29 increase the tax base and assist in the rehabilitation of the  
 30 economic revitalization area.

31 (5) Whether the totality of benefits is sufficient to justify the  
 32 deduction.

33 A designating body may not designate an area an economic  
 34 revitalization area or approve a deduction under this section unless the  
 35 findings required by this subsection are made in the affirmative.

36 (f) Except as otherwise provided in this section, the owner of an  
 37 eligible vacant building located in an economic revitalization area is  
 38 entitled to a deduction from the assessed value of the building if the

property owner or a tenant of the property owner occupies the eligible vacant building and uses it for commercial or industrial purposes. The property owner is entitled to the deduction:

(1) for the first year in which the property owner or a tenant of the property owner occupies the eligible vacant building and uses it for commercial or industrial purposes; and

(2) for subsequent years determined under subsection (g).

(g) The designating body shall determine the number of years for which a property owner is entitled to a deduction under this section. However, subject to section 15 of this chapter, the deduction may not be allowed for more than two (2) years. This determination shall be made:

(1) as part of the resolution adopted under section 2.5 of this chapter; or

(2) by a resolution adopted not more than sixty (60) days after the designating body receives a copy of the property owner's deduction application from the county auditor.

A certified copy of a resolution under subdivision (2) shall be sent to the county auditor, who shall make the deduction as provided in section 5.3 of this chapter. A determination concerning the number of years the deduction is allowed that is made under subdivision (1) is final and may not be changed by using the procedure under subdivision (2).

(h) Except as provided in section 2(i)(5) of this chapter and subsection (k), and subject to section 15 of this chapter, the amount of the deduction the property owner is entitled to receive under this section for a particular year equals the product of:

(1) the assessed value of the building or part of the building that is occupied by the property owner or a tenant of the property owner; multiplied by

(2) the percentage set forth in the table in subsection (i).

(i) The percentage to be used in calculating the deduction under subsection (h) is as follows:

(1) For deductions allowed over a one (1) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%

(2) For deductions allowed over a two (2) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%



(2) creates or retains employment from the development, redevelopment, or rehabilitation;

is entitled to a deduction from the assessed value of the real property.

(c) Subject to section 14 of this chapter, the deduction under this section is first available in the year in which the increase in assessed value resulting from the development, redevelopment, or rehabilitation occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to real property located in a county for a particular year equals the lesser of:

(1) two million dollars (\$2,000,000); or

(2) the product of:

(A) the increase in assessed value resulting from the development, rehabilitation, or redevelopment; multiplied by

(B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) A property owner that qualifies for the deduction under this section must file a notice to claim the deduction in the manner prescribed by the department of local government finance under rules adopted by the department of local government finance under IC 4-22-2 to implement this chapter. The township assessor, or the county assessor if there is no township assessor for the township, shall:

(1) inform the county auditor of the real property eligible for the deduction as contained in the notice filed by the taxpayer under this subsection; and

(2) inform the county auditor of the deduction amount.

(e) The county auditor shall:

(1) make the deductions; and

(2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(f) The amount of the deduction determined under subsection (c)(2) is adjusted to reflect the percentage increase or decrease in assessed valuation that results from:

(1) a general reassessment of real property under ~~IC 6-1.1-4-4~~; or  
**IC 6-1.1-4-4(b);**

1 (2) an annual adjustment under IC 6-1.1-4-4.5; or

2 **(3) a cyclical reassessment of real property under**  
 3 **IC 6-1.1-4-4(j).**

4 (g) If an appeal of an assessment is approved that results in a  
 5 reduction of the assessed value of the real property, the amount of the  
 6 deduction under this section is adjusted to reflect the percentage  
 7 decrease that results from the appeal.

8 (h) The deduction under this section does not apply to a facility  
 9 listed in IC 6-1.1-12.1-3(e).

10 SECTION 17. IC 6-1.1-13-6 IS AMENDED TO READ AS  
 11 FOLLOWS [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]:  
 12 Sec. 6. A county assessor shall inquire into the assessment of the  
 13 classes of tangible property in the various townships of the county after  
 14 March 1 in ~~the each year. in which the general reassessment becomes~~  
 15 ~~effective~~. The county assessor shall make any changes, whether  
 16 increases or decreases, in the assessed values which are necessary in  
 17 order to equalize these values in and between the various townships of  
 18 the county. In addition, the county assessor shall determine the percent  
 19 to be added to or deducted from the assessed values in order to make  
 20 a just, equitable, and uniform equalization of assessments in and  
 21 between the townships of the county.

22 SECTION 18. IC 6-1.1-20.6-0.5, AS ADDED BY P.L.146-2008,  
 23 SECTION 213, IS AMENDED TO READ AS FOLLOWS  
 24 [EFFECTIVE UPON PASSAGE]: Sec. 0.5. As used in this chapter,  
 25 "agricultural land" refers to land assessed as agricultural land. ~~under~~  
 26 ~~the real property assessment rules and guidelines of~~ The department of  
 27 local government finance **may not adopt rules or provide**  
 28 **instructions to assessing officials that restrict the calculation of a**  
 29 **property tax credit provided under this chapter for land used for**  
 30 **agricultural purposes (as defined by the general assembly or**  
 31 **recognized by the United States Department of Agriculture).".**

32 Page 9, between lines 21 and 22, begin a new paragraph and insert:

33 "SECTION 24. IC 36-2-7-13, AS AMENDED BY P.L.146-2008,  
 34 SECTION 691, IS AMENDED TO READ AS FOLLOWS  
 35 [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]: Sec. 13. The  
 36 county fiscal body may grant to the county assessor, in addition to the  
 37 compensation fixed under IC 36-2-5, a per diem for each day that the  
 38 assessor is engaged in general reassessment activities **under**



1     **IC 6-1.1-4-4(b) or cyclical reassessment activities under**  
2     **IC 6-1.1-4-4(j).** This section applies regardless of whether professional  
3     assessing services are provided under a contract to one (1) or more  
4     townships in the county."  
5     Page 9, between lines 23 and 24, begin a new paragraph and insert:  
6     "SECTION 25. [EFFECTIVE JULY 1, 2009] **(a) The legislative**  
7     **services agency shall prepare legislation for introduction in the**  
8     **2010 regular session of the general assembly to organize and**  
9     **correct statutes affected by this act, if necessary.**  
10    **(b) This SECTION expires December 31, 2010."**  
11    Renumber all SECTIONS consecutively.  
    (Reference is to HB 1471 as introduced.)

**and when so amended that said bill do pass.**

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Representative Crawford